

October 29, 2002

Publication 1346 Part I - File Specification Changes #1

The changes are identified by two vertical bars in the right margin (||). Deletions are identified by a hyphen followed by two vertical bars (-||).

SPECIAL NOTE: Form 8853 Page 1 (SEQ 0130) was deleted from the 2002 form. This field will be removed in the next print of the publication.

PATS TESTING - All of these changes have been implemented.

ERC 0011	Revised SEQ 0360 to 0355
ERC 0039	Increased Schedule B amount from \$400 to \$1500
ERC 0076	Increased Schedule B amount from \$400 to \$1500
ERC 0077	Increased Schedule B amount from \$400 to \$1500
ERC 0083	Revised SEQ 0330 to 0336
ERC 0084	Revised SEQ 0250 to 0290
ERC 0090	Revised SEQ 0330 to 0336
ERC 0095	Revised SEQ 0030 to 0336
ERC 0138	Revised SEQ 0360 to 0355
ERC 0203	Revised criteria to include "SISTER", "BROTHER", "NIECE" or "NEPHEW"
ERC 0207	Revised criteria to include "SISTER", "BROTHER", "NIECE" or "NEPHEW"
ERC 0288	Revised example of date format
ERC 0422	Form 4136 - deleted Seq 0430, 0440 and 0455
ERC 0425	Form 4136 - deleted Seq 0240, 0430 and 0455
ERC 0625	Revised SEQ 0360 to 0355
ERC 0702	Revised text
ERC 0707	Revised SEQ 0050 to 0030
ERC 0708	Revised text
ERC 0723	Revised SEQ 0070 to 0071
ERC 0749	Revised SEQ 0530 to 0460
ERC 0791	Revised criteria to include Form 8885 (Seq 1208)
ERC 1014	Revised criteria to include Form 1040 (Seq 0070)
ERC 1015	Revised text
ERC 1070	New ERC added
ERC 1071	New ERC added

- 0011 ○ Form 1040/1040A - When Exempt Self (SEQ 0160) equals "X", Total Exemptions (SEQ **0355**) must be greater than zero. ||
- 0039 ○ Form 1040EZ - Primary taxpayer (and secondary taxpayer when Secondary SSN (SEQ 0030) is significant) must be under age 65, Taxable Interest (SEQ 0380) cannot exceed **\$1500**, Taxable Income (SEQ 0820) must be less than \$50000, and only the following can be present: Form W-2, **W-2GU**, **Form 1099-G**, Form 8379, Form 8862, Form 9465, Authentication Record, Preparer Note Record, Election Explanation Record, Regulatory Explanation Record and Form Payment. ||
- 0076 ○ Form 1040/1040A - If Taxable Interest (SEQ 0380) is greater than **\$1500**, or if Taxable Interest (SEQ 0290) of Schedule B/Schedule 1 is significant, then Taxable Interest (SEQ 0380) of Form 1040/1040A must equal Taxable Interest (SEQ 0290) from Schedule B/Schedule 1. ||
- 0077 ○ Form 1040/1040A - If Total Ordinary Dividends (SEQ 0394) is greater than **\$1500**, or if Total Ordinary Dividends (SEQ 0525) of Schedule B/Schedule 1 is significant, then Total Ordinary Dividends (SEQ 0394) of Form 1040/1040A must equal Total Ordinary Dividends (SEQ 0525) from Schedule B/Schedule 1. ||
- 0083 ○ Form 1040/1040A - Credit for Child & Dependent Care (SEQ 0925) must equal Credit for Child & Dependent Care (SEQ **0336**) from Form 2441/Schedule 2. ||
- 0084 ○ Form 1040/1040A - Credit for Elderly or Disabled (SEQ 0930) must equal Credit (SEQ **0290**) from Schedule R/Schedule 3. ||
- 0090 ○ Form 2441/Schedule 2 - When Form 2441/Schedule 2 is present, at least one of the following fields must be significant: Dependent Care Benefits Literal (SEQ 0371) of Form 1040/1040A; Dependent Care Benefits (SEQ 0210) of Form W-2; Credit for Child & Dependent Care (SEQ **0336**) of Form 2441/Schedule 2 || or if Form 1040/1040A (SEQ 0915/0860) is not significant, then the credit for Child Care (SEQ **0336**) of Form 2441/Schedule 2 must || be zero.
- 0095 ○ Form 2441/Schedule 2 - If Total Qualified Expenses or Limit (SEQ 0230), or Credit for Child & Dependent Care (SEQ **0336**), or Net Allowable Amount (SEQ 0460) is greater than zero, then Qualifying Person SSN - 1 (SEQ 0214) must be significant. The Qualifying Person information on Line 2 is not required when Prior Year Expense Literal (SEQ 0318), Prior Year Qualifying Person Name (SEQ 0324), and Prior Year Qualifying Person SSN (SEQ 0326) are present and there are no current year expenses. ||
 - If Credit for Child & Dependent Care (SEQ **0336**) is significant, and Total Qualified Expenses or Limit (SEQ 0230) or Net Allowable Amount (SEQ 0460) is greater than zero, then Primary Earned Income (SEQ 0260) (and Spouse's Earned Income (SEQ 0270) when Filing Status (SEQ 0130) of Form 1040/1040A equals "2") must be significant. ||

- 0138 o Form 1040/1040A - Total Exemptions (SEQ 0355) must equal the total of the following fields: Total Box 6a and 6b (SEQ 0167); Number of Children Who Lived with You (SEQ 0240); Number of Children Not Living with You (SEQ 0247); and Number of Other Dependents Listed (SEQ 0350). ||
- 0203 o Schedule EIC - Relationship (SEQ 0060, 0130) must equal one of the following: "CHILD", "DAUGHTER", "FOSTERCHILD", "GRANDCHILD", "SON", "**SISTER**", "**BROTHER**", "**NIECE**" or "**NEPHEW**". ||
- 0207 o Schedule EIC - If Relationship (SEQ 0060, 0130) equals "CHILD", "DAUGHTER", "GRANDCHILD", "SON", "**SISTER**", "**BROTHER**", "**NIECE**" or "**NEPHEW**" and Year of Birth (SEQ 0020, 0090) does not equal "2002", then Number of Months (SEQ 0070, 0140) must be equal to or greater than "07". ||
 - o If Relationship (SEQ 0060, 0130) does not equal one of the above literal values and Year of Birth (SEQ 0020, 0090) does not equal "2002", then Number of Months (SEQ 0070, 0140) must equal "12". |
- 0288 o Form 8828 - Original Loan Closing Date (SEQ 0100) cannot be before January 1, 1991 (**19910101**). ||

0422 o Form 4136 - When any of the "amount of credit" fields is greater than zero, then at least one of the associated "gallons" fields must be significant. For example:

- o When Nontaxable Use of Gasoline Credit Amount (SEQ 0070) is greater than zero, at least one of the following must be significant: SEQ 0010 or 0020 or 0040 or 0060.
- o When Nontaxable Use of Gasohol 10% Credit Amount (SEQ 0100) is greater than zero, Gasohol 10% Alcohol Gallons (SEQ 0090) must be significant.
- o When Nontaxable Use of Gasohol 7.7% Credit Amount (SEQ 0130) is greater than zero, Gasohol 7.7% Alcohol Gallons (SEQ 0120) must be significant.
- o When Nontaxable Use of Gasohol 5.7% Credit Amount (SEQ 0160) is greater than zero, Gasohol 5.7% Alcohol Gallons (SEQ 0150) must be significant.
- o When Nontaxable Use of Commercial Aviation Gas Tax Credit Amt (SEQ 0180) is greater than zero, then Commercial Aviation Gasoline Gallons (SEQ 0170) must be significant.
- o When Nontaxable Use of Aviation Gas Tax Credit Amount (SEQ 0230) is greater than zero, then (SEQ 0200 or 0220) must be significant.
- o When Nontaxable Use of Diesel Fuel Credit Amount (SEQ 0300) is greater than zero, then at least one of the following must be significant: (SEQ 0270 or 0290).
- o When Nontaxable Diesel Fuel Train Use Credit Amount (SEQ 0320) is greater than zero, then Diesel Fuel Train Use Gallons (SEQ 0310) must be significant.
- o When Diesel Fuel Certain Intercity and Local Bus Use Credit Amount (SEQ 0340) is greater than zero, then Diesel Fuel Certain Intercity and Local Bus Use Gallons (SEQ 0330) must be significant.
- o When Nontaxable Use of Kerosene Credit Amount (SEQ 0410) is greater than zero, then at least one of the following must be significant: (SEQ 0380 or 0400).

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- o When Nontaxable Use of Commercial Aviation Fuel Credit Amount (SEQ 0470) is greater than zero, then Commercial Aviation fuel Gasoline Gallons (SEQ 0460) must be significant.
- o When Nontaxable Use of Aviation Fuel Other \$.219 Credit Amount (SEQ 0500) is greater than zero, then Nontaxable Use of Aviation Fuel Gallons - 1 (SEQ 0490) must be significant.
- o When Nontaxable Use of Aviation Fuel Tax Credit Amount (SEQ 0530) is greater than zero, then Nontaxable Use of Aviation Fuel Gallons - 2 (SEQ 0520) must be significant.

- o (continued)
 - o When Sales by Vendors of Undyed Diesel Credit Amount (SEQ 0600) is greater than zero, then at least one of the following must be significant: (SEQ 0580 or 0590).
 - o When Sales by Vendors of Undyed Kerosene Credit Amount (SEQ 0680) is greater than zero, then at least one of the following must be significant: (SEQ 0650, 0660, or 0670).
 - o When Use of LPG in Certain Intercity and Local Buses Credit Amt (SEQ 0700) is greater than zero, then Certain Intercity and Local Buses Gallons (SEQ 0690) must be significant.
 - o When Use of LPG in Qualified Local and School Buses Credit Amount (SEQ 0720) is greater than zero, then Qualified Local and School Buses Gallons (SEQ 0710) must be significant.
 - o When Gasohol Blenders 10% Credit Amount (SEQ 0750) is greater than zero, then Gasohol Blenders 10% Alcohol Gallons (SEQ 0740) must be significant.
- When Gasohol Blenders 7.7% Credit Amount (SEQ 0780) is greater than zero, then Gasohol Blenders 7.7% Alcohol Gallons (SEQ 0770) must be significant.
- When Gasohol Blenders 5.7% Credit Amount (SEQ 0810) is greater than zero, then Gasohol Blenders 5.7% Alcohol Gallons (SEQ 0800) must be significant.
- 0425 o Form 4136 - If Total Income Tax Credit Amount (SEQ 0820) is significant, then at least one of the "credit amounts" (SEQ 0070, 0100, 0130, 0160, 0180, 0230, 0300, 0320, 0340, 0410, 0470, 0500, 0530, 0600, 0680, 0700, 0720, 0750, 0780 or 0810) must be significant. -||
 - 0625 o Form 8379 - When Exemptions-Joint Return (SEQ 0570) is present, then either Exemptions-Injured Spouse (SEQ 0580) or Exemptions-Other Spouse (SEQ 0590) must be present and Exemptions-Joint Return (SEQ 0570) must equal Total Exemptions (SEQ 0355) of Form 1040/1040A. ||
 - 0702 o Form 2120 - Person Supported First Name (SEQ 0020) and Person Support Last Name (SEQ 0030) must be significant. |
 - 0707 o Form 2120 - The Person Supported First Name (SEQ 0020) must equal one of the following Dependent First (SEQs 0170, 0180, 0190, 0200, 0210). -|
- Last Name of Person Supported (SEQ 0030) must equal one of the following: Dependent Last Name (SEQs 0171, 0181, 0191, 0201, 0211) -|

- 0708 ○ Form 2120 - SSN of Eligible Person (**SEQ 0050, 0110, and 0230**) must be within the valid ranges of SSNs. It must be all numeric characters and cannot equal all zeroes or all nines. Refer to Attachment 8 for valid ranges of Social security Numbers.
- Form 2120 - SSN of T/P Not Claiming Dependent (SEQ 0170, **0050, 0110, and 0230**) cannot equal Primary SSN (SEQ 0010) of Form 1040/1040A **if the** Filing Status (SEQ 0130) equals "1", "3", "4", or "5".
- Form 2120 - SSN of T/P Not Claiming Dependent (SEQ 0170) cannot equal Primary SSN (0010) or Secondary SSN (SEQ 0030) of Form 1040/1040A **if the** Filing Status (SEQ 0130) equals "2".
- 0723 ○ Form 3468 - If Certified Historic Structures (SEQ 0050) or Calculated Expenditures Certified Historic Struct. SEQ 0060) **of Form 3468 is present, Qualified Rehabilitation NPS Number must be significant (SEQ 0071).**
- **Form 3468 - If Certified Historic Structures (SEQ 0050) or "Calculated Expenditures Certified Historic Struct. (SEQ 0060) of Form 3468 is present, Date of NPS Approval (SEQ 0071) must be significant. (Certified Historic Structures)**
- 0749 ○ Form 6765 - If **Total current year credits for Increasing Research** (SEQ **0460**) and Net Income Tax (SEQ 0690) both contain an entry greater than zero, then Form 6251 must be present.
- 0791 ○ Form 1040 - If Other Payments (SEQ 1210) is significant, then at least one of the following must equal "X": Form 2439 Block (SEQ 1202), Form 4136 Block (SEQ 1205), **Form 8885 Block (SEQ 1208).**
- 1009 ○ **Form 1310 - Street Address (SEQ 0100) is alphanumeric and cannot have leading or consecutive embedded spaces. The left-most position must contain an alpha or numeric character. The only special characters permitted are space, hyphen (-), and slash (/). See Section 7.03 for Street Address format.**
- Street Address (SEQ **0110**) is a required field.
- 1014 ○ Tax Form - When Filing Status Code (SEQ 0130) is equal to "2" and the Primary Date of Death (SEQ 0020) and the Secondary Date of Death (SEQ 0040) and Refund (SEQ 1270) are significant, then Form 1310 must be present and **Form 1040 (SEQ 0070)** Name Line 2 must match the Name of Person Claiming Refund (SEQ 0060) on Form 1310.
- 1015 ○ Tax Form - When Filing Status Code (SEQ 0130) is equal to "2" and either the Primary Date of Death (SEQ 0020) or the Secondary Date of Death (SEQ 0040) are significant, then either the Surviving Spouse Yes (SEQ 1325) or the Surviving Spouse No (SEQ 1326) **"must also be significant".**

1070 o Form 8885 - When only one Form 8885 is present, SSN of Recipient (SEQ 0020) must equal the Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.

When two Forms 8885 are present, SSN of Recipient (SEQ 0020) of the first Form 8885 must equal the Primary SSN (SEQ 0010) of Form 1040 and SSN of Recipient (SEQ 0020) of the second Form 8885 must equal the secondary SSN (SEQ 0030) of Form 1040.

When two Forms 8885 are present, SSN of Recipient (SEQ 0020) of the first Form 8885 cannot equal SSN of Recipient (SEQ 0020) of the Form 8885 of the second Form 8885.

1071 o Form 1040 - If Form 8885 Block (SEQ 1208) is significant, then Form 8885 must be attached and vice versa.